



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Macomb Park District**

Unit Code: **062/020/12**

County: **MCDONOUGH**

Fiscal Year End: **12/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,748,972**

Equalized Assessed Valuation: **\$124,580,426**

Population: **20,000**

Employees:

Full Time: **12**

Part Time: **114**

Salaries Paid: **\$459,810**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$267,120	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$13	\$36	\$16
Revenue Collected During FY 04:	\$696,348	\$208,562	\$124,097
Expenditures During FY 04:	\$666,930	\$220,436	\$125,757
Per Capita Revenue:	\$35	\$50	\$35
Per Capita Expenditures:	\$33	\$52	\$35
Revenues over (under) Expenditures:	\$29,418	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	44.46%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$296,538	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$15	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$443,807	\$3,720	\$
Total Unrestricted Net Assets:	\$296,538	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$512,000	\$253,819	\$
Per Capita Debt:	\$26	\$46	\$
General Obligation Debt over EAV:	0.34%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Manhattan Park District**

Unit Code: **099/055/12**

County: **WILL**

Fiscal Year End:

4/30/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$323,435

Equalized Assessed Valuation:

\$132,352,059

Population:

6,000

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$101,385

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$37,341	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$6	\$36	\$16
Revenue Collected During FY 04:	\$300,310	\$208,562	\$124,097
Expenditures During FY 04:	\$215,796	\$220,436	\$125,757
Per Capita Revenue:	\$50	\$50	\$35
Per Capita Expenditures:	\$36	\$52	\$35
Revenues over (under) Expenditures:	\$84,514	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	51.94%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$112,077	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$19	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$47,934	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$48,513	\$253,819	\$
Per Capita Debt:	\$8	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$61,889	\$18,580	\$
Expenditures During FY 04:	\$71,667	\$20,692	\$
Per Capita Revenue:	\$10	\$2	\$
Per Capita Expenditures:	\$12	\$2	\$
Operating Income (loss):	-\$9,778	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Marengo Park District

Unit Code: 063/040/12

County: MCHENRY

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,463,204

Equalized Assessed Valuation: \$123,017,845

Population: 7,500

Employees:

Full Time: 9

Part Time: 71

Salaries Paid: \$386,795

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$16,453	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$2	\$36	\$16
Revenue Collected During FY 04:	\$650,078	\$208,562	\$124,097
Expenditures During FY 04:	\$804,024	\$220,436	\$125,757
Per Capita Revenue:	\$87	\$50	\$35
Per Capita Expenditures:	\$107	\$52	\$35
Revenues over (under) Expenditures:	-\$153,946	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	-17.10%	91.55%	50.75%
Ending Fund Balance for FY 04:	-\$137,493	\$107,646	\$56,732
Per Capita Ending Fund Balance:	-\$18	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,707	\$11,157	\$
Total Unreserved Funds:	-\$142,200	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,965,731	\$253,819	\$
Per Capita Debt:	\$395	\$46	\$
General Obligation Debt over EAV:	0.82%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Marion Park District

Unit Code: 100/020/12

County: WILLIAMSON

Fiscal Year End:

6/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$469,292

Equalized Assessed Valuation:

\$199,172,081

Population:

14,000

Employees:

Full Time:

6

Part Time:

28

Salaries Paid:

\$207,439

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$142,354	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$10	\$36	\$16
Revenue Collected During FY 04:	\$512,475	\$208,562	\$124,097
Expenditures During FY 04:	\$472,573	\$220,436	\$125,757
Per Capita Revenue:	\$37	\$50	\$35
Per Capita Expenditures:	\$34	\$52	\$35
Revenues over (under) Expenditures:	\$39,902	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	22.28%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$105,284	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$8	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$105,284	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$241,378	\$253,819	\$
Per Capita Debt:	\$17	\$46	\$
General Obligation Debt over EAV:	0.12%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$205,791	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$15	\$1	\$
Revenue Collected During FY 04:	\$61,864	\$18,580	\$
Expenditures During FY 04:	\$93,317	\$20,692	\$
Per Capita Revenue:	\$4	\$2	\$
Per Capita Expenditures:	\$7	\$2	\$
Operating Income (loss):	-\$31,453	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	269.31%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$251,310	\$31,271	\$
Per Capita Ending Retained Earnings:	\$18	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Marrowbone Twp Park District

Unit Code: 070/010/12

County: MOULTRIE

Fiscal Year End:

4/30/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$106,800

Equalized Assessed Valuation:

\$19,542,490

Population:

1,250

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$12,731

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$83,139	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$67	\$36	\$16
Revenue Collected During FY 04:	\$40,579	\$208,562	\$124,097
Expenditures During FY 04:	\$31,758	\$220,436	\$125,757
Per Capita Revenue:	\$32	\$50	\$35
Per Capita Expenditures:	\$25	\$52	\$35
Revenues over (under) Expenditures:	\$8,821	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	289.56%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$91,960	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$74	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$91,960	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Mason City Park District**

Unit Code: **060/010/12** County: **MASON**

Fiscal Year End: **3/31/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$175,350**

Equalized Assessed Valuation: **\$30,073,803**

Population: **2,900**

Employees:

Full Time:

Part Time: **31**

Salaries Paid: **\$26,515**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$53,593	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$18	\$36	\$16
Revenue Collected During FY 04:	\$186,932	\$208,562	\$124,097
Expenditures During FY 04:	\$158,899	\$220,436	\$125,757
Per Capita Revenue:	\$64	\$50	\$35
Per Capita Expenditures:	\$55	\$52	\$35
Revenues over (under) Expenditures:	\$28,033	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	51.37%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$81,626	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$28	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$180,000	\$253,819	\$
Per Capita Debt:	\$62	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Mattoon Park District**

Unit Code: **015/030/12**

County: **COLES**

Fiscal Year End: **3/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$608,540**

Equalized Assessed Valuation: **\$142,868,983**

Population: **16,560**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$127,754**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$165,431	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$10	\$36	\$16
Revenue Collected During FY 04:	\$345,923	\$208,562	\$124,097
Expenditures During FY 04:	\$305,451	\$220,436	\$125,757
Per Capita Revenue:	\$21	\$50	\$35
Per Capita Expenditures:	\$18	\$52	\$35
Revenues over (under) Expenditures:	\$40,472	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	67.41%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$205,903	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$12	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$205,903	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$755,000	\$253,819	\$
Per Capita Debt:	\$46	\$46	\$
General Obligation Debt over EAV:	0.53%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Mc Cook Park District**

Unit Code: **016/430/12**

County: **COOK**

Fiscal Year End:

4/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$981,699

Equalized Assessed Valuation:

\$102,320,105

Population:

300

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$164,415

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$365,580	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$1,219	\$36	\$16
Revenue Collected During FY 04:	\$240,194	\$208,562	\$124,097
Expenditures During FY 04:	\$335,740	\$220,436	\$125,757
Per Capita Revenue:	\$801	\$50	\$35
Per Capita Expenditures:	\$1,119	\$52	\$35
Revenues over (under) Expenditures:	-\$95,546	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	117.66%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$395,034	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$1,317	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$395,034	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$579,000	\$253,819	\$
Per Capita Debt:	\$1,930	\$46	\$
General Obligation Debt over EAV:	0.57%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Medinah Park District**

Unit Code: **022/150/12**

County: **DUPAGE**

Fiscal Year End:

12/31/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,837,629

Equalized Assessed Valuation:

\$315,069,576

Population:

9,000

Employees:

Full Time:

8

Part Time:

47

Salaries Paid:

\$487,694

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$318,431	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$35	\$55	\$32
Revenue Collected During FY 04:	\$1,283,135	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,200,141	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$143	\$193	\$120
Per Capita Expenditures:	\$133	\$189	\$125
Revenues over (under) Expenditures:	\$82,994	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	33.45%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$401,425	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$45	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$401,425	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$1,175,000

Averages

\$8,894,896

Medians

\$5,476,643

Per Capita Debt:

\$131

\$328

\$208

General Obligation Debt over EAV:

0.37%

15.21%

0.39%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$

Averages

\$1,004,923

Medians

\$

Per Capita Beginning Retained Earnings for FY 04:

\$

\$24

\$

Revenue Collected During FY 04:

\$

\$726,868

\$

Expenditures During FY 04:

\$

\$763,079

\$

Per Capita Revenue:

\$

\$24

\$

Per Capita Expenditures:

\$

\$25

\$

Operating Income (loss):

\$

-\$36,212

\$

Ratio of Retained Earnings to Expenditures:

0.00%

140.73%

0.00%

Ending Retained Earnings for FY 04:

\$

\$1,302,917

\$

Per Capita Ending Retained Earnings:

\$

\$34

\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **016/440/12**

County: **COOK**

Fiscal Year End:

4/30/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$9,656,664

Equalized Assessed Valuation:

\$582,033,185

Population:

40,000

Employees:

Full Time:

14

Part Time:

200

Salaries Paid:

\$1,328,387

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$676,289	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$17	\$55	\$32
Revenue Collected During FY 04:	\$2,550,154	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,788,793	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$64	\$193	\$120
Per Capita Expenditures:	\$70	\$189	\$125
Revenues over (under) Expenditures:	-\$238,639	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	24.25%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$676,275	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$17	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$676,275	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$5,040,000

Averages

\$8,894,896

Medians

\$5,476,643

Per Capita Debt:

\$126

\$328

\$208

General Obligation Debt over EAV:

0.87%

15.21%

0.39%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$

Averages

\$1,004,923

Medians

\$

Per Capita Beginning Retained Earnings for FY 04:

\$

\$24

\$

Revenue Collected During FY 04:

\$

\$726,868

\$

Expenditures During FY 04:

\$

\$763,079

\$

Per Capita Revenue:

\$

\$24

\$

Per Capita Expenditures:

\$

\$25

\$

Operating Income (loss):

\$

-\$36,212

\$

Ratio of Retained Earnings to Expenditures:

0.00%

140.73%

0.00%

Ending Retained Earnings for FY 04:

\$

\$1,302,917

\$

Per Capita Ending Retained Earnings:

\$

\$34

\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **095/010/12**

County: **WASHINGTON**

Fiscal Year End:

5/31/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$449,994

Equalized Assessed Valuation:

\$67,506,015

Population:

5,000

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$55,791

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$256,533	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$51	\$36	\$16
Revenue Collected During FY 04:	\$187,462	\$208,562	\$124,097
Expenditures During FY 04:	\$194,970	\$220,436	\$125,757
Per Capita Revenue:	\$37	\$50	\$35
Per Capita Expenditures:	\$39	\$52	\$35
Revenues over (under) Expenditures:	-\$7,508	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	127.72%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$249,025	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$50	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$249,025	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$30,000	\$253,819	\$
Per Capita Debt:	\$6	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Metamora Park District**

Unit Code: **102/015/12**

County: **WOODFORD**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$253,900**

Equalized Assessed Valuation: **\$42,959,320**

Population: **2,700**

Employees:

Full Time:

Part Time: **37**

Salaries Paid: **\$32,458**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$30,118	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$11	\$36	\$16
Revenue Collected During FY 04:	\$173,762	\$208,562	\$124,097
Expenditures During FY 04:	\$134,497	\$220,436	\$125,757
Per Capita Revenue:	\$64	\$50	\$35
Per Capita Expenditures:	\$50	\$52	\$35
Revenues over (under) Expenditures:	\$39,265	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	51.59%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$69,383	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$26	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,578	\$11,157	\$
Total Unreserved Funds:	\$46,805	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$448,000	\$253,819	\$
Per Capita Debt:	\$166	\$46	\$
General Obligation Debt over EAV:	0.17%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Midlothian Park District

Unit Code: 016/450/12

County: COOK

Fiscal Year End:

4/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$973,757

Equalized Assessed Valuation:

\$183,478,233

Population:

14,000

Employees:

Full Time:

4

Part Time:

6

Salaries Paid:

\$337,623

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$488,662	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$35	\$55	\$32
Revenue Collected During FY 04:	\$871,235	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$812,594	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$62	\$193	\$120
Per Capita Expenditures:	\$58	\$189	\$125
Revenues over (under) Expenditures:	\$58,641	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	98.12%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$797,303	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$57	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$797,303	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$325,828	\$8,894,896	\$5,476,643
Per Capita Debt:	\$23	\$328	\$208
General Obligation Debt over EAV:	0.00%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Milford Township Park District**

Unit Code: **038/020/12**

County: **Iroquois**

Fiscal Year End: **8/31/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$30,400**

Equalized Assessed Valuation: **\$16,061,141**

Population: **1,700**

Employees:

Full Time:

Part Time: **14**

Salaries Paid: **\$17,926**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$19,457	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$11	\$36	\$16
Revenue Collected During FY 04:	\$110,213	\$208,562	\$124,097
Expenditures During FY 04:	\$112,643	\$220,436	\$125,757
Per Capita Revenue:	\$65	\$50	\$35
Per Capita Expenditures:	\$66	\$52	\$35
Revenues over (under) Expenditures:	-\$2,430	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	15.12%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$17,027	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$10	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$17,027	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$50,000	\$253,819	\$
Per Capita Debt:	\$29	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Milledgeville Park District

Unit Code: 008/010/12 County: CARROLL

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$151,825

Equalized Assessed Valuation: \$278,801,366

Population: 2,200

Employees:

Full Time: 1

Part Time: 3

Salaries Paid: \$45,923

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$31,482	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$14	\$36	\$16
Revenue Collected During FY 04:	\$89,108	\$208,562	\$124,097
Expenditures During FY 04:	\$92,228	\$220,436	\$125,757
Per Capita Revenue:	\$41	\$50	\$35
Per Capita Expenditures:	\$42	\$52	\$35
Revenues over (under) Expenditures:	-\$3,120	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	30.75%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$28,362	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$13	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$21,074	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Mokena Park District

Unit Code: 099/060/12 **County:** WILL

Fiscal Year End: 6/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,093,515

Equalized Assessed Valuation: \$623,577,950

Population: 21,295

Employees:

Full Time:	8
Part Time:	101
Salaries Paid:	\$542,948

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,673,935	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$126	\$55	\$32
Revenue Collected During FY 04:	\$1,699,019	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,310,744	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$80	\$193	\$120
Per Capita Expenditures:	\$62	\$189	\$125
Revenues over (under) Expenditures:	\$388,275	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	226.06%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$2,963,019	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$139	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$5,896,636	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$4,951,041	\$8,894,896	\$5,476,643
Per Capita Debt:	\$232	\$328	\$208
General Obligation Debt over EAV:	0.79%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Momence Park District

Unit Code: 046/030/12

County: KANKAKEE

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$155,000

Equalized Assessed Valuation: \$52,387,814

Population: 5,150

Employees:

Full Time: 1

Part Time: 4

Salaries Paid: \$45,800

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$64,075	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$12	\$36	\$16
Revenue Collected During FY 04:	\$96,450	\$208,562	\$124,097
Expenditures During FY 04:	\$126,177	\$220,436	\$125,757
Per Capita Revenue:	\$19	\$50	\$35
Per Capita Expenditures:	\$25	\$52	\$35
Revenues over (under) Expenditures:	-\$29,727	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	47.65%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$60,125	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$12	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$60,125	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$30,000	\$253,819	\$
Per Capita Debt:	\$6	\$46	\$
General Obligation Debt over EAV:	0.06%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Monmouth Park District**

Unit Code: **094/010/12**

County: **WARREN**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$183,415**

Equalized Assessed Valuation: **\$56,379,123**

Population: **10,799**

Employees:

Full Time: **8**

Part Time: **38**

Salaries Paid: **\$296,514**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$105,044	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$10	\$36	\$16
Revenue Collected During FY 04:	\$261,580	\$208,562	\$124,097
Expenditures During FY 04:	\$265,308	\$220,436	\$125,757
Per Capita Revenue:	\$24	\$50	\$35
Per Capita Expenditures:	\$25	\$52	\$35
Revenues over (under) Expenditures:	-\$3,728	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	94.15%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$249,784	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$23	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$95,485	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$228,841	\$253,819	\$
Per Capita Debt:	\$21	\$46	\$
General Obligation Debt over EAV:	0.25%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$164,103	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$15	\$1	\$
Revenue Collected During FY 04:	\$455,938	\$18,580	\$
Expenditures During FY 04:	\$462,804	\$20,692	\$
Per Capita Revenue:	\$42	\$2	\$
Per Capita Expenditures:	\$43	\$2	\$
Operating Income (loss):	-\$6,866	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	33.97%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$157,237	\$31,271	\$
Per Capita Ending Retained Earnings:	\$15	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Morton Park District

Unit Code: 090/030/12

County: TAZEWELL

Fiscal Year End: 3/31/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,576,450

Equalized Assessed Valuation: \$357,798,095

Population: 15,000

Employees:

Full Time: 6

Part Time: 65

Salaries Paid: \$378,740

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$927,480	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$62	\$55	\$32
Revenue Collected During FY 04:	\$1,114,042	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,389,837	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$74	\$193	\$120
Per Capita Expenditures:	\$93	\$189	\$125
Revenues over (under) Expenditures:	-\$275,795	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	46.89%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$651,685	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$43	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$651,685	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$899,850	\$8,894,896	\$5,476,643
Per Capita Debt:	\$60	\$328	\$208
General Obligation Debt over EAV:	0.08%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Morton Grove Park District

Unit Code: 016/460/12

County: COOK

Fiscal Year End:

4/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,965,675

Equalized Assessed Valuation:

\$647,084,304

Population:

22,451

Employees:

Full Time:

23

Part Time:

140

Salaries Paid:

\$1,625,365

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,116,119	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$50	\$55	\$32
Revenue Collected During FY 04:	\$3,001,342	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,912,495	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$134	\$193	\$120
Per Capita Expenditures:	\$130	\$189	\$125
Revenues over (under) Expenditures:	\$88,847	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	27.64%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$804,966	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$36	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$3,041,338	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$1,465,000

Averages

\$8,894,896

Medians

\$5,476,643

Per Capita Debt:

\$65

\$328

\$208

General Obligation Debt over EAV:

0.23%

15.21%

0.39%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$

Averages

\$1,004,923

Medians

\$

Per Capita Beginning Retained Earnings for FY 04:

\$

\$24

\$

Revenue Collected During FY 04:

\$

\$726,868

\$

Expenditures During FY 04:

\$

\$763,079

\$

Per Capita Revenue:

\$

\$24

\$

Per Capita Expenditures:

\$

\$25

\$

Operating Income (loss):

\$

-\$36,212

\$

Ratio of Retained Earnings to Expenditures:

0.00%

140.73%

0.00%

Ending Retained Earnings for FY 04:

\$

\$1,302,917

\$

Per Capita Ending Retained Earnings:

\$

\$34

\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Moweaqua Township Park District

Unit Code: 086/010/12

County: SHELBY

Fiscal Year End: 4/30/2004

Accounting Method: Cash

Appropriation or Budget: \$97,000

Equalized Assessed Valuation: \$19,445,225

Population: 2,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$59,757	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$30	\$36	\$16
Revenue Collected During FY 04:	\$29,190	\$208,562	\$124,097
Expenditures During FY 04:	\$32,991	\$220,436	\$125,757
Per Capita Revenue:	\$15	\$50	\$35
Per Capita Expenditures:	\$16	\$52	\$35
Revenues over (under) Expenditures:	-\$3,801	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	169.61%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$55,956	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$28	\$38	\$17

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mt. Prospect Park District**

Unit Code: **016/470/12** County: **COOK**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,525,000**

Equalized Assessed Valuation: **\$1,442,235,046**

Population: **57,024**

Employees:

Full Time:	60
Part Time:	475
Salaries Paid:	\$5,515,929

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,921,688	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$51	\$55	\$32
Revenue Collected During FY 04:	\$9,046,267	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$9,763,011	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$159	\$193	\$120
Per Capita Expenditures:	\$171	\$189	\$125
Revenues over (under) Expenditures:	-\$716,744	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	22.58%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$2,204,944	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$39	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$11,540,049	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$13,769,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$241	\$328	\$208
General Obligation Debt over EAV:	0.34%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Mt. Pulaski Park District**

Unit Code: **054/030/12**

County: **LOGAN**

Fiscal Year End: **10/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$233,733**

Equalized Assessed Valuation: **\$33,021,612**

Population: **2,256**

Employees:

Full Time: **1**

Part Time: **15**

Salaries Paid: **\$32,959**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$25,311	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$11	\$36	\$16
Revenue Collected During FY 04:	\$85,397	\$208,562	\$124,097
Expenditures During FY 04:	\$88,749	\$220,436	\$125,757
Per Capita Revenue:	\$38	\$50	\$35
Per Capita Expenditures:	\$39	\$52	\$35
Revenues over (under) Expenditures:	-\$3,352	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	15.28%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$13,559	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$6	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$30,000	\$253,819	\$
Per Capita Debt:	\$13	\$46	\$
General Obligation Debt over EAV:	0.09%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Mt. Sterling Park District**

Unit Code: **005/010/12**

County: **BROWN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$128,005**

Equalized Assessed Valuation: **\$18,362,423**

Population: **2,300**

Employees:

Full Time: **1**

Part Time: **15**

Salaries Paid: **\$20,991**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$15,876	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$7	\$36	\$16
Revenue Collected During FY 04:	\$101,718	\$208,562	\$124,097
Expenditures During FY 04:	\$102,717	\$220,436	\$125,757
Per Capita Revenue:	\$44	\$50	\$35
Per Capita Expenditures:	\$45	\$52	\$35
Revenues over (under) Expenditures:	-\$999	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	14.26%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$14,649	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$6	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,507	\$3,720	\$
Total Unrestricted Net Assets:	\$8,142	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$34,050	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$15	\$1	\$
Revenue Collected During FY 04:	\$18,219	\$18,580	\$
Expenditures During FY 04:	\$38,472	\$20,692	\$
Per Capita Revenue:	\$8	\$2	\$
Per Capita Expenditures:	\$17	\$2	\$
Operating Income (loss):	-\$20,253	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	6.80%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$2,615	\$31,271	\$
Per Capita Ending Retained Earnings:	\$1	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mundelein Park District**

Unit Code: **049/090/12**

County: **LAKE**

Fiscal Year End:

12/31/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,136,728

Equalized Assessed Valuation:

\$790,234,884

Population:

25,000

Employees:

Full Time:

22

Part Time:

175

Salaries Paid:

\$2,562,047

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$341,363	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$14	\$55	\$32
Revenue Collected During FY 04:	\$5,879,851	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$5,006,144	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$235	\$193	\$120
Per Capita Expenditures:	\$200	\$189	\$125
Revenues over (under) Expenditures:	\$873,707	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	8.77%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$438,880	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$18	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$9,701,325	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$1,445,000

Averages

\$8,894,896

Medians

\$5,476,643

Per Capita Debt:

\$58

\$328

\$208

General Obligation Debt over EAV:

0.18%

15.21%

0.39%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$

Averages

\$1,004,923

Medians

\$

Per Capita Beginning Retained Earnings for FY 04:

\$

\$24

\$

Revenue Collected During FY 04:

\$

\$726,868

\$

Expenditures During FY 04:

\$

\$763,079

\$

Per Capita Revenue:

\$

\$24

\$

Per Capita Expenditures:

\$

\$25

\$

Operating Income (loss):

\$

-\$36,212

\$

Ratio of Retained Earnings to Expenditures:

0.00%

140.73%

0.00%

Ending Retained Earnings for FY 04:

\$

\$1,302,917

\$

Per Capita Ending Retained Earnings:

\$

\$34

\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Murphysboro Park District**

Unit Code: **039/030/12**

County: **JACKSON**

Fiscal Year End: **3/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$136,729**

Equalized Assessed Valuation: **\$49,997,925**

Population: **9,200**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$46,299**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$622,289	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$68	\$36	\$16
Revenue Collected During FY 04:	\$184,222	\$208,562	\$124,097
Expenditures During FY 04:	\$173,746	\$220,436	\$125,757
Per Capita Revenue:	\$20	\$50	\$35
Per Capita Expenditures:	\$19	\$52	\$35
Revenues over (under) Expenditures:	\$10,476	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	364.19%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$632,765	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$69	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$25,436	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$50,000	\$253,819	\$
Per Capita Debt:	\$5	\$46	\$
General Obligation Debt over EAV:	0.10%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Naperville Park District

Unit Code: 022/160/12

County: DUPAGE

Fiscal Year End:

12/31/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$34,070,245

Equalized Assessed Valuation:

\$4,990,750,246

Population:

138,768

Employees:

Full Time:

96

Part Time:

1,162

Salaries Paid:

\$8,042,214

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$7,845,744	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$57	\$55	\$32
Revenue Collected During FY 04:	\$18,731,667	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$17,451,408	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$135	\$193	\$120
Per Capita Expenditures:	\$126	\$189	\$125
Revenues over (under) Expenditures:	\$1,280,259	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	61.08%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$10,659,331	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$77	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,193,963	\$676,007	\$
Total Unrestricted Net Assets:	\$8,542,770	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$15,752,825	\$8,894,896	\$5,476,643
Per Capita Debt:	\$114	\$328	\$208
General Obligation Debt over EAV:	0.23%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$4,466,790	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$32	\$24	\$
Revenue Collected During FY 04:	\$4,148,916	\$726,868	\$
Expenditures During FY 04:	\$3,861,644	\$763,079	\$
Per Capita Revenue:	\$30	\$24	\$
Per Capita Expenditures:	\$28	\$25	\$
Operating Income (loss):	\$287,272	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	123.11%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$4,754,062	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$34	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Nauvoo Park District

Unit Code: 034/055/12

County: HANCOCK

Fiscal Year End: 5/31/2004

Accounting Method: Cash

Appropriation or Budget: \$39,700

Equalized Assessed Valuation: \$14,513,330

Population: 1,071

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$19,418	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$18	\$36	\$16
Revenue Collected During FY 04:	\$19,879	\$208,562	\$124,097
Expenditures During FY 04:	\$28,455	\$220,436	\$125,757
Per Capita Revenue:	\$19	\$50	\$35
Per Capita Expenditures:	\$27	\$52	\$35
Revenues over (under) Expenditures:	-\$8,576	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	38.10%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$10,842	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$10	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: New Athens Park District

Unit Code: 088/050/12

County: ST. CLAIR

Fiscal Year End: 4/30/2004

Accounting Method: Cash

Appropriation or Budget: \$37,300

Equalized Assessed Valuation: \$18,719,712

Population: 2,000

Employees:

Full Time: 1

Part Time:

Salaries Paid: \$5,478

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$74,581	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$37	\$36	\$16
Revenue Collected During FY 04:	\$37,798	\$208,562	\$124,097
Expenditures During FY 04:	\$51,361	\$220,436	\$125,757
Per Capita Revenue:	\$19	\$50	\$35
Per Capita Expenditures:	\$26	\$52	\$35
Revenues over (under) Expenditures:	-\$13,563	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	118.80%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$61,018	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$31	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **New Lenox Community Park District**

Unit Code: **099/070/12** County: **WILL**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,868,737**

Equalized Assessed Valuation: **\$717,935,777**

Population: **35,000**

Employees:

Full Time:	19
Part Time:	100
Salaries Paid:	\$930,762

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$53,387	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	-\$2	\$55	\$32
Revenue Collected During FY 04:	\$1,842,190	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,921,273	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$53	\$193	\$120
Per Capita Expenditures:	\$55	\$189	\$125
Revenues over (under) Expenditures:	-\$79,083	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-5.54%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$106,470	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$3	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	-\$106,470	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$6,826,538	\$8,894,896	\$5,476,643
Per Capita Debt:	\$195	\$328	\$208
General Obligation Debt over EAV:	0.00%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$1,351,807	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$39	\$24	\$
Revenue Collected During FY 04:	\$2,184,148	\$726,868	\$
Expenditures During FY 04:	\$1,965,554	\$763,079	\$
Per Capita Revenue:	\$62	\$24	\$
Per Capita Expenditures:	\$56	\$25	\$
Operating Income (loss):	\$218,594	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	-59.03%	140.73%	0.00%
Ending Retained Earnings for FY 04:	-\$1,160,179	\$1,302,917	\$
Per Capita Ending Retained Earnings:	-\$33	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Niles Park District

Unit Code: 016/480/12 **County:** COOK

Fiscal Year End: 12/31/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$16,708,461

Equalized Assessed Valuation: \$899,108,501

Population: 22,750

Employees:

Full Time:	33
Part Time:	284
Salaries Paid:	\$2,503,299

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,318,154	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$102	\$55	\$32
Revenue Collected During FY 04:	\$4,487,302	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$4,378,925	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$197	\$193	\$120
Per Capita Expenditures:	\$192	\$189	\$125
Revenues over (under) Expenditures:	\$108,377	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	56.33%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$2,466,531	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$108	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$12,490,663	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$11,830,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$520	\$328	\$208
General Obligation Debt over EAV:	1.32%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$3,822,255	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$168	\$24	\$
Revenue Collected During FY 04:	\$2,256,372	\$726,868	\$
Expenditures During FY 04:	\$2,446,334	\$763,079	\$
Per Capita Revenue:	\$99	\$24	\$
Per Capita Expenditures:	\$108	\$25	\$
Operating Income (loss):	-\$189,962	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	292.08%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$7,145,352	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$314	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Nokomis Community Memorial Park District**

Unit Code: **068/020/12** County: **MONTGOME**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$351,952**

Equalized Assessed Valuation: **\$14,100,000**

Population: **2,700**

Employees:

Full Time: **2**

Part Time: **17**

Salaries Paid: **\$26,708**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$132,823	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$49	\$36	\$16
Revenue Collected During FY 04:	\$151,406	\$208,562	\$124,097
Expenditures During FY 04:	\$235,166	\$220,436	\$125,757
Per Capita Revenue:	\$56	\$50	\$35
Per Capita Expenditures:	\$87	\$52	\$35
Revenues over (under) Expenditures:	-\$83,760	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	20.86%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$49,063	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$18	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$49,063	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Norridge Park District

Unit Code: 016/490/12

County: COOK

Fiscal Year End:

4/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,194,962

Equalized Assessed Valuation:

\$429,789,772

Population:

14,362

Employees:

Full Time:

18

Part Time:

62

Salaries Paid:

\$1,484,584

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,128,280	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$79	\$55	\$32
Revenue Collected During FY 04:	\$1,727,239	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,765,645	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$120	\$193	\$120
Per Capita Expenditures:	\$123	\$189	\$125
Revenues over (under) Expenditures:	-\$38,406	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	63.72%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,125,098	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$78	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$126,482	\$38,784	\$
Total Unreserved Funds:	\$1,115,597	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,265,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$158	\$328	\$208
General Obligation Debt over EAV:	0.08%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$446,109	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$31	\$24	\$
Revenue Collected During FY 04:	\$1,082,390	\$726,868	\$
Expenditures During FY 04:	\$1,131,975	\$763,079	\$
Per Capita Revenue:	\$75	\$24	\$
Per Capita Expenditures:	\$79	\$25	\$
Operating Income (loss):	-\$49,585	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	29.68%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$335,969	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$23	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: North Berwyn Park District

Unit Code: 016/495/12 **County:** COOK

Fiscal Year End: 6/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$712,772

Equalized Assessed Valuation: \$229,743,236

Population: 20,000

Employees:

Full Time:	8
Part Time:	3
Salaries Paid:	\$314,172

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$682,303	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$34	\$36	\$16
Revenue Collected During FY 04:	\$536,613	\$208,562	\$124,097
Expenditures During FY 04:	\$772,928	\$220,436	\$125,757
Per Capita Revenue:	\$27	\$50	\$35
Per Capita Expenditures:	\$39	\$52	\$35
Revenues over (under) Expenditures:	-\$236,315	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	57.70%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$445,989	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$22	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$1,499,181	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$685,000	\$253,819	\$
Per Capita Debt:	\$34	\$46	\$
General Obligation Debt over EAV:	0.30%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: North Clay Park District

Unit Code: 013/010/12

County: CLAY

Fiscal Year End: 4/30/2004

Accounting Method: Cash

Appropriation or Budget: \$34,499

Equalized Assessed Valuation: \$26,389,412

Population: 5,585

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$6,124	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$1	\$36	\$16
Revenue Collected During FY 04:	\$38,734	\$208,562	\$124,097
Expenditures During FY 04:	\$37,454	\$220,436	\$125,757
Per Capita Revenue:	\$7	\$50	\$35
Per Capita Expenditures:	\$7	\$52	\$35
Revenues over (under) Expenditures:	\$1,280	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	19.77%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$7,404	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$1	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$5,157	\$253,819	\$
Per Capita Debt:	\$1	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: North Scott Park District

Unit Code: 085/010/12

County: Scott

Fiscal Year End:

6/30/2004

Accounting Method:

Cash

Appropriation or Budget:

\$37,388

Equalized Assessed Valuation:

\$1,411,232

Population:

800

Employees:

Full Time:

1

Part Time:

Salaries Paid:

\$4,800

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$13,577	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$17	\$36	\$16
Revenue Collected During FY 04:	\$22,859	\$208,562	\$124,097
Expenditures During FY 04:	\$26,024	\$220,436	\$125,757
Per Capita Revenue:	\$29	\$50	\$35
Per Capita Expenditures:	\$33	\$52	\$35
Revenues over (under) Expenditures:	-\$3,165	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	40.01%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$10,412	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$13	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$14,887	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Northbrook Park District

Unit Code: 016/500/12

County: COOK

Fiscal Year End:

4/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$36,821,612

Equalized Assessed Valuation:

\$1,952,832

Population:

34,033

Employees:

Full Time:

66

Part Time:

672

Salaries Paid:

\$5,690,761

Blended Component Units

Number Submitted = 1

Northbrook Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$9,195,705	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$270	\$55	\$32
Revenue Collected During FY 04:	\$13,632,313	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$12,892,567	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$401	\$193	\$120
Per Capita Expenditures:	\$379	\$189	\$125
Revenues over (under) Expenditures:	\$739,746	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	127.88%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$16,486,438	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$484	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$21,820,333	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$24,520,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$720	\$328	\$208
General Obligation Debt over EAV:	1255.61%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Northfield Park District

Unit Code: 016/510/12 **County:** COOK

Fiscal Year End: 6/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,957,354

Equalized Assessed Valuation: \$345,984,314

Population: 5,000

Employees:

Full Time:	5
Part Time:	65
Salaries Paid:	\$390,593

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$341,122	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$68	\$55	\$32
Revenue Collected During FY 04:	\$935,843	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$845,143	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$187	\$193	\$120
Per Capita Expenditures:	\$169	\$189	\$125
Revenues over (under) Expenditures:	\$90,700	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	51.09%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$431,822	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$86	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$431,822	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$191,668	\$8,894,896	\$5,476,643
Per Capita Debt:	\$38	\$328	\$208
General Obligation Debt over EAV:	0.00%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oak Brook Park District**

Unit Code: **022/170/12** County: **DUPAGE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,631,886**

Equalized Assessed Valuation: **\$1,348,223,610**

Population: **8,702**

Employees:

Full Time:	19
Part Time:	237
Salaries Paid:	\$2,562,281

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,452,995	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$167	\$55	\$32
Revenue Collected During FY 04:	\$4,178,504	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$4,268,363	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$480	\$193	\$120
Per Capita Expenditures:	\$491	\$189	\$125
Revenues over (under) Expenditures:	-\$89,859	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	27.25%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,163,136	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$134	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$966	\$38,784	\$
Total Unreserved Funds:	\$1,162,170	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,155,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$248	\$328	\$208
General Obligation Debt over EAV:	0.16%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$959,040	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$110	\$24	\$
Revenue Collected During FY 04:	\$779,783	\$726,868	\$
Expenditures During FY 04:	\$919,854	\$763,079	\$
Per Capita Revenue:	\$90	\$24	\$
Per Capita Expenditures:	\$106	\$25	\$
Operating Income (loss):	-\$140,071	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	89.03%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$818,969	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$94	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Oak Forest Park District

Unit Code: 016/520/12

County: COOK

Fiscal Year End:

12/31/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,357,839

Equalized Assessed Valuation:

\$380,486,583

Population:

28,500

Employees:

Full Time:

16

Part Time:

132

Salaries Paid:

\$1,089,050

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$876,773	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	-\$31	\$55	\$32
Revenue Collected During FY 04:	\$1,923,450	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,248,699	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$67	\$193	\$120
Per Capita Expenditures:	\$79	\$189	\$125
Revenues over (under) Expenditures:	-\$325,249	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-50.18%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$1,128,368	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$40	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,524,245	\$676,007	\$
Total Unrestricted Net Assets:	-\$95,061	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,080,004	\$8,894,896	\$5,476,643
Per Capita Debt:	\$73	\$328	\$208
General Obligation Debt over EAV:	0.34%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Oak Lawn Park District

Unit Code: 016/530/12

County: COOK

Fiscal Year End:

4/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,855,330

Equalized Assessed Valuation:

\$1,000,472,367

Population:

55,245

Employees:

Full Time:

52

Part Time:

369

Salaries Paid:

\$3,554,892

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,597,836	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$29	\$55	\$32
Revenue Collected During FY 04:	\$4,835,357	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$4,747,118	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$88	\$193	\$120
Per Capita Expenditures:	\$86	\$189	\$125
Revenues over (under) Expenditures:	\$88,239	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	36.24%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,720,387	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$31	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$7,234,997	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$7,691,054	\$8,894,896	\$5,476,643
Per Capita Debt:	\$139	\$328	\$208
General Obligation Debt over EAV:	0.68%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$2,029,452	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	-\$37	\$24	\$
Revenue Collected During FY 04:	\$2,815,343	\$726,868	\$
Expenditures During FY 04:	\$2,817,043	\$763,079	\$
Per Capita Revenue:	\$51	\$24	\$
Per Capita Expenditures:	\$51	\$25	\$
Operating Income (loss):	-\$1,700	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	-80.08%	140.73%	0.00%
Ending Retained Earnings for FY 04:	-\$2,255,782	\$1,302,917	\$
Per Capita Ending Retained Earnings:	-\$41	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Oak Park Park District

Unit Code: 016/540/12

County: COOK

Fiscal Year End:

12/31/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,310,932

Equalized Assessed Valuation:

\$1,123,947,543

Population:

52,524

Employees:

Full Time:

42

Part Time:

627

Salaries Paid:

\$3,108,496

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$582,697	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$11	\$55	\$32
Revenue Collected During FY 04:	\$7,215,271	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$6,400,151	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$137	\$193	\$120
Per Capita Expenditures:	\$122	\$189	\$125
Revenues over (under) Expenditures:	\$815,120	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	19.30%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,235,082	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$24	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$382,834	\$676,007	\$
Total Unrestricted Net Assets:	\$707,896	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,275,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$24	\$328	\$208
General Obligation Debt over EAV:	0.07%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oakbrook Terrace Park District**

Unit Code: **022/180/12**

County: **DUPAGE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,108,250**

Equalized Assessed Valuation: **\$318,669,080**

Population: **2,300**

Employees:

Full Time: **8**

Part Time: **21**

Salaries Paid: **\$588,541**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,032,635	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$449	\$55	\$32
Revenue Collected During FY 04:	\$1,339,105	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,437,897	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$582	\$193	\$120
Per Capita Expenditures:	\$625	\$189	\$125
Revenues over (under) Expenditures:	-\$98,792	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	64.95%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$933,843	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$406	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$933,842	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,010,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$439	\$328	\$208
General Obligation Debt over EAV:	0.32%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Octavia Park District

Unit Code: 064/030/12

County: MCLEAN

Fiscal Year End: 12/31/2004

Accounting Method: Cash

Appropriation or Budget: \$142,943

Equalized Assessed Valuation: \$25,093,590

Population: 1,100

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$9,346

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$15,828	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$14	\$36	\$16
Revenue Collected During FY 04:	\$213,023	\$208,562	\$124,097
Expenditures During FY 04:	\$122,908	\$220,436	\$125,757
Per Capita Revenue:	\$194	\$50	\$35
Per Capita Expenditures:	\$112	\$52	\$35
Revenues over (under) Expenditures:	\$90,115	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	86.20%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$105,943	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$96	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$15,827	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: **Odell Park District**

Unit Code: **053/010/12**

County: **LIVINGSTON**

Fiscal Year End: **12/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$52,216**

Equalized Assessed Valuation: **\$20,799,746**

Population: **2,005**

Employees:

Full Time:

Part Time: **17**

Salaries Paid: **\$29,210**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$92,003	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$46	\$36	\$16
Revenue Collected During FY 04:	\$80,896	\$208,562	\$124,097
Expenditures During FY 04:	\$82,379	\$220,436	\$125,757
Per Capita Revenue:	\$40	\$50	\$35
Per Capita Expenditures:	\$41	\$52	\$35
Revenues over (under) Expenditures:	-\$1,483	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	109.88%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$90,520	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$45	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$107,693	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

Local Government Profile

Unit Name: Olympia Fields Park District

Unit Code: 016/550/12

County: COOK

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,260,808

Equalized Assessed Valuation: \$149,249,207

Population: 4,700

Employees:

Full Time: 3

Part Time: 20

Salaries Paid: \$149,549

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$202,180	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$43	\$36	\$16
Revenue Collected During FY 04:	\$560,086	\$208,562	\$124,097
Expenditures During FY 04:	\$519,143	\$220,436	\$125,757
Per Capita Revenue:	\$119	\$50	\$35
Per Capita Expenditures:	\$110	\$52	\$35
Revenues over (under) Expenditures:	\$40,943	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	50.68%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$263,123	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$56	\$38	\$17

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$263,123	\$62,170	\$14,284

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$824,073	\$253,819	\$
Per Capita Debt:	\$175	\$46	\$
General Obligation Debt over EAV:	0.44%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Oregon Park District

Unit Code: 071/020/12

County: OGLE

Fiscal Year End:

4/30/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,516,563

Equalized Assessed Valuation:

\$587,001,710

Population:

7,000

Employees:

Full Time:

26

Part Time:

107

Salaries Paid:

\$973,948

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$245,761	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$35	\$55	\$32
Revenue Collected During FY 04:	\$1,738,317	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,753,059	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$248	\$193	\$120
Per Capita Expenditures:	\$250	\$189	\$125
Revenues over (under) Expenditures:	-\$14,742	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	6.95%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$121,919	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$17	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$121,919	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,723,000	\$8,894,896	\$5,476,643
Per Capita Debt:	\$246	\$328	\$208
General Obligation Debt over EAV:	0.29%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Oswegoland Park District

Unit Code: 047/010/12

County: KENDALL

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,841,021

Equalized Assessed Valuation: \$636,946,630

Population: 35,000

Employees:

Full Time: 16

Part Time: 235

Salaries Paid: \$2,542,402

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$659,208	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$19	\$55	\$32
Revenue Collected During FY 04:	\$4,523,185	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$4,570,990	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$129	\$193	\$120
Per Capita Expenditures:	\$131	\$189	\$125
Revenues over (under) Expenditures:	-\$47,805	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	14.58%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$666,403	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$19	\$58	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$666,403	\$453,868	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,773,780	\$8,894,896	\$5,476,643
Per Capita Debt:	\$79	\$328	\$208
General Obligation Debt over EAV:	0.19%	15.21%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$1,004,923	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$24	\$
Revenue Collected During FY 04:	\$	\$726,868	\$
Expenditures During FY 04:	\$	\$763,079	\$
Per Capita Revenue:	\$	\$24	\$
Per Capita Expenditures:	\$	\$25	\$
Operating Income (loss):	\$	-\$36,212	\$
Ratio of Retained Earnings to Expenditures:	0.00%	140.73%	0.00%
Ending Retained Earnings for FY 04:	\$	\$1,302,917	\$
Per Capita Ending Retained Earnings:	\$	\$34	\$